

### ABSTRACT OF THE INVENTION

The invention provides a Christmas tree bag comprising a sheet having mating closure means on opposing sides thereof such that when the closure means are mated, the sheet forms a bag, open on each end, of a size to accommodate a Christmas tree therein. Drawstrings along each opposing end of the sheet are operable to substantially close each open end of the bag. The bag may be used as a tree skirt, thereby catching fallen needles, or easily removed from the tree after installation in the tree stand and replaced for disposal. The bag is reusable, durable and washable.